

## ABSTRACT OF THE DISCLOSURE

In a variable cut-off length type rotary printing machine, to perform processes such as a process of folding a cut-off sheet with a high degree of accuracy, a folding machine includes a cut-off unit capable of varying and cutting a cut-off length of a web fed from a printing machine of the rotary printing machine, and a processor (such as a folder, etc.) for processing a sheet 10a cut off by the cut-off unit. Between the cut-off unit 50 and the processor, the folding machine further includes a first belt conveyor for conveying the sheet at a speed equal to the web, and a second belt conveyor for receiving the sheet from the first belt conveyor at a speed approximately equal to the sheet conveying speed of the first belt conveyor, then varying the conveying speed to a speed approximately equal to the sheet conveying speed of the processor, and delivering the sheet to processor.